EDD Employment Development Department State of California

TAX AND WAGE ADJUSTMENT FORM

SECTION I:

EMPLOYER ACCOUNT NO.

BUSINESS NAME _____

_____

TAX YEAR

ADDRESS _____

CITY, STATE, ZIP _____

REASON FOR ADJUSTMENT

_____
_____
_____

SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT. Provide the following information and complete Items B through H in Section III, with correct deposit information.

PAYROLL DATE   YEAR   QTR

| | | | | | |

M   M   D   D   Y   Y   YY   Q

AMOUNT PREVIOUSLY PAID $ _____

SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR .... **>**   (A)

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI TAXABLE WAGES

UI RATE _____ %   **X** _____ = (B)

UI CONTRIBUTIONS

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF _____ %   **X**   UI TAXABLE WAGES   = (C)

ETT CONTRIBUTIONS

D. STATE DISABILITY INSURANCE (SDI) TAXES

SDI TAXABLE WAGES

SDI RATE _____ %   **X** _____ = (D)

SDI EMPLOYEE CONTRIBUTIONS WITHHELD

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD .... **>**   (E)

PIT WITHHELD PER FORMS W-2 AND/OR 1099R

F. SUBTOTAL (Add Items B, C, D and E) .... **>**   (F)

G. LESS: TOTAL TAXES PAID FOR THE YEAR OR ON DE 88 .... **>**   (G)
(**DO NOT** INCLUDE PENALTY AND INTEREST PAYMENTS)

H. LESS: ERRONEOUS SDI CONTRIBUTIONS NOT REFUNDED TO THE EMPLOYEE(S)...................... **>**   (H)
(COMPLETE SECTION IV).

SDI not refunded to the employee(s)

I. TOTAL TAXES DUE OR OVERPAID (ITEM F MINUS ITEM G AND ITEM H)

IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM. .... **>**   (I)
IF SDI OR PIT WITHHOLDINGS ARE OVERPAID, COMPLETE SECTION IV.

Complete reverse side of this form if the adjustment changes what you reported on the Quarterly Wage and Withholding Report (DE 6)

SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

	SDI deductions	**PIT deductions**
1. Was the overpayment withheld from the wages of employee(s)? If no, no further information is required in this Section.	☐ Yes ☐ No	☐ Yes ☐ No
2. If yes, was this amount refunded to the employee(s)?	☐ Yes ☐ No	☐ Yes ☐ No

• If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.

• If you have not issued W-2s, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.

STOP **If you have issued W-2s, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with EDD. For additional information see Instruction Sheet (DE 678-I), Section IV**

Signature _____   Title _____   Phone (___) _____   Date _____

(Owner, Accountant, Preparer, etc.)

SIGN AND MAIL TO: P.O. Box 826286 / Sacramento CA 94230-6286

EMPLOYER ACCOUNT NO.

NAME or DBA _____

SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See Instruction Sheet (DE 678-I), Section V, for further information and instructions.

QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
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